

## APPENDIX B

**GUIDANCE AND SAMPLES FOR PREPARATION  
OF THE KOREAN EMPLOYEE TIME AND ATTENDANCE SHEET  
FOR 5-4/9 CWS EMPLOYEES**

B-1. **GENERAL:** This appendix provides procedures for the 5-4/9 hour compressed work schedule (CWS): Under this schedule, employees will work 9 hours a day for 8 days, 8 hours for 1 day and get 1 day off during the biweekly pay period. It is recommended that the biweekly pay period be the same as for the existing U.S. employees' 2-week pay period. With management approval, the participating employee will designate one day as their CWS day off, and the same day of the alternate week as their 8-hour CWS workday. The following samples of the Korean Employee Time Sheet are prepared based on the designated CWS day off on Monday. For the purpose of explanation, each example is a breakdown into two areas: the first three lines indicate week days, week, and the employee's CWS daily work schedule; the last three or four lines show sample T&A entries. *Please remember that this appendix provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will be applied to CWS employees, while others will be applied in the same manner for normal employees covered by chapter 5.*

B-2. **CODING FOR CWS TIME EARNED AND USED:** T&A reports will show CWS time earned and used as illustrated below.

a. One hour each on the 9-hour CWS workdays will be recorded as CWS time earned (i.e., ZE1), and the CWS time earned will be offset by charging 8 hours on the CWS day off as CWS time used (i.e., ZU8). Overtime rates will not be paid for those CWS daily scheduled work hours even if the employee actually worked 9 hours (exceeding 8 hours a day) on a CWS scheduled day. The one hour exceeding 8 hours a day will be credited/accounted for as CWS time earned, and the CWS time earned (or to be earned) will be offset/debited as CWS time used during the 2-week pay period. This will be accomplished within every U.S. employee 2-week pay period.

⇒ An employee has designated Monday as his/her CWS day off during the 2-week period beginning 1 Apr 07.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9		36
T&A report								
D	DO	8	8	8	8	8		40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

2 <sup>nd</sup> week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		8	9	9	9	9		44
T&A report								
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4

b. When the U.S. 2-week pay period extends into the following month, the CWS time earned balance will be carried forward to the following month by the timekeeper to be used on the appropriate CWS day off.

Depending on when the scheduled CWS day off occurs during the 2-week pay period, the earned balance that is carried forward could be positive or negative.

c. The balance should always be zero (0) as of the last day of the U.S. employee 2-week pay period. Carryover of CWS time earned from one 2-week pay period to another is not permitted.

**B-3. ANNUAL AND SICK LEAVE:** Annual and sick leave will be charged based on the CWS daily scheduled hours: i.e., 8 hours for 8-hour CWS work days; and 9 hours for 9-hour CWS work days. T&A reports will show annual and sick leave taken as illustrated below.

⇒ An employee took annual leave (whole days) on 3 and 9 Apr 07, and 4 hours of annual leave on 4 Apr 07. If the employee took sick leave on those days, it would show the same number of hours with "S" in place of "A".

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			A 9	9 (A4)	9	9		36
T&A report								
D	DO	8	8	8	8	8		40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8
			A9	A4				A13

2 <sup>nd</sup> week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		A 8	9	9	9	9		44
T&A report								
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		A8						A8

**B-4. OVERTIME PAY:**

a. All hours actually worked in excess of the CWS daily scheduled hours on a scheduled workday (i.e., in excess of 8 hours for an 8-hour CWS workday or 9 hours for a 9-hour workday) will be paid at the overtime rate. T&A reports will show overtime hours as illustrated below.

⇒ An employee worked 10 hours on 6 Apr 07 (9-hour CWS workday) and 9 hours on 9 Apr 07 (8-hour CWS workday). The employee worked one hour more than the scheduled CWS hours and, therefore, the employee will be paid 1 hour each at the overtime rate for both days.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	10		37
T&A report								
D	DO	8	8	8	8	8		40
OT						1		OT1
			ZE1	ZE1	ZE1	ZE1		ZE4

		ZU8						ZU8
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2 <sup>nd</sup> week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		9	9	9	9	9		45
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		1						OT1
			ZE1	ZE1	ZE1	ZE1		ZE4

b. Depending on the circumstances, some or all of the hours worked on a non-scheduled workday (see paragraph c, below, for recording hours worked on the CWS day off) will be paid at the overtime rate. Overtime pay will be paid for hours in excess of 44 hours in any week, and the hours will be computed based on number of non-overtime hours worked since the beginning of the administrative workweek (USFK Reg 690-1, paragraph 6-4c(3)). Under the CWS, CWS KN employees are paid for 40 hours vs. 36 hours during the 36-hour CWS workweek, and are paid for 40 hours vs. 44 hours during the 44-hour CWS workweek. In other words, the CWS KN employees are paid based on adjusted hours through CWS time earned and used (not based on actual hours). Therefore, overtime pay hours will be determined based on adjusted hours instead of actual hours.

⇒ An employee (whose workdays are Monday thru Friday, including the CWS day off) worked 8 hours on 7 Apr and 14 Apr 07 (Saturdays). The employee will be paid 4 hours at the overtime rate and 4 hours at the regular rate for both Saturdays.

(1) In the first week, the employee actually worked 44 hours (CWS 36 + Sat 8), but should be paid 48 hours (CWS 36 + ZU 8 – ZE 4 + Sat 8). Therefore, payment will be made for 44 hours (the weekly threshold) at the regular rate and 4 hours (exceeding the 44 hours) at the overtime rate. T&A reports will show the overtime as illustrated below.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9	8	44
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

(2) In the second week, the employee actually worked 52 hours (CWS 44 + Sat 8), but should be paid 48 hours (CWS 44 - ZE 4 + Sat 8). Therefore, payment will be made for 44 hours (the weekly threshold) at the regular rate and 4 hours (exceeding the 44 hours) at the overtime rate. T&A reports will show the overtime as illustrated below.

2 <sup>nd</sup> week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9		44
Actual		8	9	9	9	9	8	52
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4

			ZE1	ZE1	ZE1	ZE1		ZE4
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c. When CWS KN employees work on their CWS day off, overtime pay will be paid for the actual hours worked in excess of 44 hours in that week.

Example 1: An employee actually worked 8 hours on the employee's CWS day off. The employee will be paid for an additional 4 hours at the overtime rate and 4 hours at the regular rate for that day. The employee actually worked 44 hours (CWS 36 + Day off 8) during the week, but should be paid for 48 hours (CWS 36 + ZU 8 – ZE 4 + Day off 8). Therefore, payment will be for 44 hours at the regular rate and 4 hours (exceeding the 44-hour weekly threshold) at the overtime rate. Since the employee actually performed extended work on the CWS day off, the first 4 hours out of 8 hours worked will be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual		8	9	9	9	9		44
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		4						OT4
		EW4	ZE1	ZE1	ZE1	ZE1		ZE4/EW4
		ZU8						ZU8

Please note that, if the employee worked 44 hours during the second week as scheduled, no overtime will be paid for the week, since the employee will be paid for 40 hours vs. 44 hours during the 44-hour CWS workweek. T&A reports will show this as illustrated below.

2 <sup>nd</sup> week	8	9	10	11	12	13	14	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		8	9	9	9	9		44
T&A report								
D	DO	8	8	8	8	8		40
OT								
			ZE1	ZE1	ZE1	ZE1		ZE4

Example 2: The employee in example 1, above, worked 5 hours (instead of 8 hours) on the employee's CWS day off. The employee will be paid for an additional 1 hour at the overtime rate and 4 hours at the regular rate for that day. The employee actually worked 41 hours (CWS 36 + Day off 5) during the week, but should be paid 45 hours (CWS 36 + ZU 8 – ZE 4 + Day off 5). Therefore, payment will be for 44 hours at the regular rate and 1 hour (exceeding the 44-hour weekly threshold) at the overtime rate. Since the employee actually performed extended work on the CWS day off, the first 4 hours out of 5 hours worked will be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual		5	9	9	9	9		41
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		1						OT1
		EW4	ZE1	ZE1	ZE1	ZE1		ZE4/EW4

		ZU8						ZU8
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- d. Time spent in paid leave status will not be paid at the overtime rate.

Example 1: An employee worked 8 hours on his/her day off (Sunday, 1 Apr 07), had his/her CWS day off on Monday, 2 Apr 07, and took annual leave on 6 Apr 07. The employee will be paid for 8 hours at the regular rate for 6 Apr 07, since the employee was in leave status for the entire day. The 4 paid leave hours in excess of 44 hours a week should be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual	8		9	9	9	A 9		44
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8				A9		ZU8/A9

Example 2: The employee in example 1, above, worked 8 hours on his/her day off (Saturday), instead of Sunday, 1 Apr 07, had his/her CWS day off on Monday, 2 Apr 07, and took annual leave on 6 Apr 07. The employee will be paid for 4 hours (exceeding the 44 hour workweek) at the overtime rate. T&A reports will show this as illustrated below.

1 <sup>st</sup> week	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	A 9	8	44
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8				A9		ZU8/A9

#### B-5. HOLIDAYS:

- a. When an employee's scheduled 9-hour CWS workday falls on an authorized holiday, the employee will be credited with one hour of CWS time earned.

⇒ An employee's 9-hour CWS workday is an authorized holiday (6 Jun 07). T&A reports will show this as illustrated below.

1 <sup>st</sup> week	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	9		36
T&A report								
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		H9				ZU8/H9

b. When an employee's scheduled CWS day off falls on an authorized holiday, the employee will not be authorized an alternate day off.

⇒ An employee's CWS day off is an authorized holiday (6 Jun 07). T&A reports will show (as illustrated below) as if there were no holiday involved.

1 <sup>st</sup> week	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	9	9	off	9	9	DO	36
Actual		9	9		9	9		36
T&A report								
D	DO	8	8	8	8	8	DO	40
		ZE1	ZE1		ZE1	ZE1		ZE4
				ZU8				ZU8

c. When an employee takes a holiday off on the employee's CWS workday, the employee will be charged holiday off as scheduled.

⇒ An employee whose 9-hour CWS workday is an authorized holiday (6 Jun 07) took the holiday off. T&A reports will show this as illustrated below.

1 <sup>st</sup> week	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	9		36
T&A report								
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		H9				ZU8/H9

d. When an employee works on an authorized holiday, all hours actually worked on the holiday will be paid at the holiday premium rate.

⇒ An employee worked 9 hours as scheduled on an authorized holiday (6 Jun 07). The employee will be paid for 9 hours at the holiday premium rate. T&A reports will show this as illustrated below.

1 <sup>st</sup> week	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9		36
T&A report								
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		HW9				ZU8/HW9